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Secretariat

9 September 2016

Information circular*

To: Members of the staff

From: The Under-Secretary-General for Management

Subject: **Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat**

1. The purpose of the present information circular is to inform all staff of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat, which has been prepared in accordance with General Assembly resolutions 69/249 and 70/255.

2. The objective of the Framework is to assist the Secretariat in promoting a culture of integrity and honesty within the Organization by providing guidance and information to staff members and other United Nations Secretariat personnel[1] on how the Secretariat acts to prevent, detect, deter, respond to and report on fraud and corruption.

3. Staff members at all levels are expected to become familiar with the contents of the Anti-Fraud and Anti-Corruption Framework and to comply with the guidance and principles established therein. They must also be aware that committing acts of this nature will lead to disciplinary measures that may range from written censure to dismissal.

4. The issuance of this policy will be accompanied by a communications campaign Secretariat-wide to raise awareness about fraudulent acts and on how the Secretariat's acts to prevent, detect, deter, respond to and report on fraud and corruption, and to ensure that relevant risks are effectively mitigated.

* Information circulars will be subsequently issued to inform staff members of updates to the Framework that might be introduced through changes in the Secretariat's regulations, rules, administrative instructions and standard operating procedures.

[1] Other United Nations Secretariat personnel include officials other than Secretariat officials and experts on mission, individual contractors, consultants, interns, gratis personnel, participants in advisory meetings, "when actually employed" personnel and United Nations Volunteers.

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Annex

Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat

Summary

Combating fraud and corruption in the United Nations Secretariat is a primary responsibility of staff, including management, and other United Nations Secretariat personnel, and is a responsibility that the Secretariat also applies to its relationship with third parties.

The Secretariat takes a zero-tolerance approach to fraud and corruption involving its staff members, other personnel and third parties in relation to their work with the Secretariat. This means that all allegations of fraudulent acts committed by any individual or entity involved in a contractual relationship with the Organization will be vigorously pursued.

"Fraudulent acts" include both "fraud" and "corruption". Fraud encompasses any act or omission whereby an individual or entity knowingly misrepresents or conceals a material fact in order to obtain an undue benefit or advantage for himself, herself, itself or a third party, or to cause another to act to his or her detriment. Corruption encompasses any act or omission that misuses official authority or seeks to influence the misuse of official authority in order to obtain an undue benefit for oneself or a third party.

Fraudulent acts are considered misconduct. In the case of staff members, such acts will lead to disciplinary measures that may range from written censure to dismissal. Other measures may include the financial recovery of losses to the Organization and the referral of credible allegations of criminal wrongdoing to national authorities, when appropriate. Other United Nations personnel may also be the subject of sanctions for this type of misconduct as defined in the Framework.

Staff members — and other United Nations personnel — have the duty to report any and all possible cases of fraudulent acts either to the Head of Office/Mission or responsible officer, the Assistant Secretary-General for Human Resources Management or the Office of Internal Oversight Services (OIOS). OIOS has a dedicated hotline whereby cases may be reported in a confidential manner: https://oios.un.org/page?slug=reporting-wrongdoing.

The Secretariat is obliged to protect the confidentiality of those reporting alleged cases of fraudulent acts. It has in place a protection against retaliation policy that applies to staff members, interns and United Nations Volunteers who have reported misconduct. Other United Nations personnel should adhere to the provisions of their respective contracts in this respect.

OIOS is the main entity typically responsible for conducting investigations of high-risk cases involving complex matters and/or serious criminal cases, including serious or complex fraud. Lower-risk cases are typically handled by programme managers or other dedicated investigative bodies.

The Secretariat reports to Member States on all cases of fraud through reports to the General Assembly and the Board of Auditors. In its reports, OIOS refers to specific investigations of possible misconduct, including fraudulent acts. In addition, the Secretariat reports on a yearly basis cases of misconduct and/or criminal behaviour and the disciplinary consequences thereof, as well as cases involving credible allegations of criminal conduct against United Nations officials and experts on mission that have been referred to their States of nationality.

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I. Introduction

1. The Charter of the United Nations states that the "paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence and integrity..." (Article 101). The promotion and maintenance of a culture of integrity and honesty is a basic requirement for combating fraud and corruption and a primary responsibility of staff, including management, in the United Nations Secretariat.

2. The Secretariat takes a zero-tolerance approach to fraud and corruption involving its staff members, other personnel or third parties in relation to their work with the Secretariat. "Zero tolerance" means that the Secretariat will pursue all allegations of fraudulent acts involving any individual or entity covered by the regulations, rules, administrative issuances, policies, procedures and agreements described in the Framework and that appropriate administrative/disciplinary measures or contractual remedies will be applied if wrongdoing is established. In addition, certain matters involving credible allegations of criminal wrongdoing may be referred to national authorities when appropriate.

II. Purpose

3. The purpose of the Framework is to assist the Secretariat in promoting a culture of integrity and honesty within the Organization by providing guidance and information to staff members and other United Nations Secretariat personnel[2] on how the Secretariat acts to prevent, detect, deter, respond to and report on fraud and corruption. Other United Nations Secretariat personnel include officials other than Secretariat officials and experts on mission, individual contractors, consultants, interns, gratis personnel, participants in advisory meetings, "when actually employed" personnel and United Nations Volunteers. The Framework describes the Organization's existing regulations, rules, administrative issuances, policies and procedures in these areas, including the roles and responsibilities of personnel and the applicable sanctions.[3] In addition, the Framework refers to third parties, who are obliged to comply with all obligations related to fraudulent acts that are included in their applicable agreements with the Secretariat.

4. The Framework should be read in conjunction with the documents and provisions referenced in annex I, "Relevant sections of United Nations official documentation related to fraudulent acts"; annex II, "List of important treaties, instruments, regulations, rules, administrative issuances, policies and manuals governing fraudulent acts in the United Nations"; and annex III, "Categories of non-United Nations personnel not covered by the Framework".

[2] This category does not include: United Nations military experts on mission, including military observers, military advisers and military liaison officers; United Nations police officers; members of formed police units; government-provided personnel; and contingent personnel. Information related to these categories of non-United Nations personnel is included in annex III to the Framework.

[3] See, in particular, the report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat" (A/64/640).

III. Definitions

5. For the purpose of the Framework, the term "fraudulent acts" in the United Nations Secretariat is intended to include both "fraud", which encompasses any act or omission whereby an individual or entity knowingly misrepresents or conceals a material fact in order to obtain an undue benefit or advantage for himself, herself, itself or a third party, or to cause another to act to his or her detriment; and "corruption", which encompasses any act or omission that misuses official authority or that seeks to influence the misuse of official authority in order to obtain an undue benefit for oneself or a third party.

6. Examples of fraudulent acts may include, but are not limited to, the following acts, which are listed below for illustrative purposes:[4]

(a) Submitting falsified documentation;

(b) Improperly creating and using a document that purportedly authorizes a staff member or a third party to remove property belonging to the Organization;

(c) Misrepresenting educational qualifications;

(d) Making material omissions or false inclusions in personal history profiles (PHPs);

(e) Knowingly submitting an education grant, a medical, travel or other entitlement claim and documentation containing false information;

(f) Knowingly including false information in movement-related documentation submitted to the Organization;

(g) Declaring private telecommunications charges to be official;

(h) Improperly assisting a person external to the Organization to secure United Nations employment in exchange for money or other favours;

(i) Improperly assisting a vendor in a procurement process;

(j) Manipulating a procurement or recruitment process to ensure a certain outcome;

(k) Misusing United Nations resources to benefit oneself or a third party;

(l) Soliciting or accepting bribes;

(m) Revealing internal confidential information in order to obtain a benefit for oneself or a third party;

(n) Participating in the recruitment process of a family member or a person with respect to whom one has an undisclosed conflict of interest;

(o) Participating in a procurement and/or contract management process involving a person or entity with whom/which one has an undisclosed conflict of interest;

[4] Additional examples more specifically related to "third parties" are included in sect. X, para. 61, below.

(p) Manipulating administrative processes to disburse payments to benefit oneself or a third party, such as by creating fake contracts, fake third-party beneficiaries or ghost employees;

(q) Improperly altering the labelling on the salary envelopes of individual contractors and removing cash from the envelopes, all without authorization;

(r) Taking property of the United Nations Secretariat without authorization.

7. Established "fraudulent acts" in the United Nations Secretariat are considered to be "misconduct", and article X of the Staff Regulations and Staff Rules, "Disciplinary measures", and staff rules 10.1 and 10.2 clearly state the actions that the Secretariat takes with regard to staff who engage in this type of behaviour. In addition, sections IX and X below clearly define the actions that are taken in cases involving other United Nations Secretariat personnel and third parties (including implementing partners, vendors and non-State donors).

IV. Scope

8. The Framework is applicable to fraudulent acts throughout the United Nations Secretariat, which includes peacekeeping missions and special political missions. The roles of particular actors within the Secretariat are summarized below:

(a) The Secretary-General, as the chief administrative officer of the United Nations, is ultimately accountable for the establishment and management of an effective system for the prevention and detection of, as well as the enforcement of measures against, fraudulent acts; response to allegations of fraudulent acts; and the effectiveness of the system of related internal controls in this regard within the United Nations;[5]

(b) Heads of department/office and programme managers are accountable to the Secretary-General and have the delegated responsibility for ensuring that the existing internal control system, including all measures aimed at preventing and detecting fraudulent acts, is functioning effectively; that all measures aimed at preventing and detecting fraudulent acts are put in place; and that an appropriate and robust internal control environment is maintained, including those components related to integrity and ethical values, compliance requirements and disclosure. The Office of the Under-Secretary-General for Management is responsible for reviewing and updating the Framework as required;

(c) All staff members are expected to be aware that fraudulent acts, whatever their extent and form, are contrary to the standards of conduct expected of international civil servants and, if established, constitute misconduct, as provided for in staff rule 10.1 of chapter X, "Disciplinary measures", of the Staff Regulations and Rules, for which a staff member may be sanctioned and even dismissed (see staff regulation 10.1 and staff rule 10.2). In addition, pursuant to staff rule 1.2 (c), staff members have the duty to report cases of suspected misconduct, including suspected fraudulent acts, to either a head of department/office, the Assistant

[5] See Charter of the United Nations, Articles 97, 100 and 101; and the report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat" (A/64/640).

Secretary-General for Human Resources Management[6] or the Office of Internal Oversight Services (OIOS);

(d) Other categories of United Nations Secretariat personnel[7] are governed by the relevant applicable provisions, in particular consultants and individual contractors,[8] interns,[9] United Nations Volunteers under the applicable rules of the United Nations Development Programme,[10] officials other than Secretariat officials and experts on mission,[11] gratis personnel,[12] participants in advisory meetings,[13] personnel on non-reimbursable loans from sources external to the United Nations common system[14] and "when actually employed" personnel;[15]

(e) The four internal and external oversight bodies that cover the United Nations Secretariat are: OIOS, the Board of Auditors, the Joint Inspection Unit and the Independent Audit Advisory Committee. Those bodies have been established by the General Assembly to assist in promoting a culture of compliance and integrity and in deterring fraudulent acts by independently assessing the adequacy and effectiveness of the internal control systems and, in the case of OIOS, undertaking investigations into possible cases of fraudulent acts, as appropriate.

V. Prevention measures for fraudulent acts

9. The Organization has established a comprehensive framework of measures to prevent cases of fraudulent acts, as listed below.

A. Standards of conduct

10. All United Nations staff members must uphold the standards of conduct that are prescribed, in particular in the Charter of the United Nations, the Staff Regulations[16] and Rules and the relevant administrative issuances as listed in annex I to the Framework. Under Article 100 of the Charter, the staff "shall not seek or receive instructions from any government or from any other authority external to the Organization. They shall refrain from any action which might reflect on their position as international officials responsible only to the Organization".

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[6] If a report is made to the Assistant Secretary-General for Human Resources Management with respect to a matter not implicating a staff member of the Office of Human Resources Management, the Assistant Secretary-General will transmit such report to OIOS.

[7] See sect. IX below.

[8] See ST/AI/2013/4, on consultants and individual contractors.

[9] See ST/AI/2014/1, on the United Nations internship programme.

[10] See Conditions of Service for International United Nations Volunteers and the memorandum of understanding between the Department of Peacekeeping Operations and the United Nations Volunteers.

[11] See Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission (ST/SGB/2002/9).

[12] See ST/AI/1999/6, on gratis personnel.

[13] See ST/AI/2013/5, on participants in advisory meetings.

[14] See ST/AI/231/Rev.1, on non-reimbursable loans of personnel services from sources external to the United Nations common system.

[15] See ST/SGB/283, on the use of "when actually employed" contracts for special representatives, envoys and other special high-level positions". See also sect. IX, para. 45, below.

[16] ST/SGB/2016/5.

11. Under staff regulation 1.1, staff members must make a written declaration that they will, inter alia, exercise "in all loyalty, discretion and conscience" the functions entrusted to them as international civil servants of the United Nations, discharge those functions and regulate their conduct "with the interests of the United Nations only in view" and respect the obligations incumbent upon them as set out in the Staff Regulations and Rules.

12. Under staff regulation 1.2, staff members must uphold the highest standards of efficiency, competence and integrity. It is specified that "the concept of integrity includes, but is not limited to, probity, impartiality, fairness, honesty and truthfulness in all matters affecting their work and status". Moreover, staff regulation 1.2 (g) provides that staff members "shall not use their office or knowledge gained from their official functions for private gain, financial or otherwise, or for the private gain of any third party, including family, friends and those they favour. Nor shall staff members use their office for personal reasons to prejudice the positions of those they do not favour".

13. Standards of conduct are repeated and explained further in the Staff Rules[17] and in the Secretary-General's bulletin on the status, basic rights and duties of United Nations staff members.[18] Staff shall also be guided by the International Civil Service Commission Standards of Conduct for the International Civil Service.[19]

14. Similar high standards of conduct are required of other United Nations personnel, as outlined in the Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission[20] or in the applicable administrative issuances (see para. 8 (d) above) and provisions contained in their respective contracts.

15. Standards of conduct for other United Nations Secretariat personnel and third parties are set forth in their respective contracts.

B. Protection against retaliation

16. The Secretary-General issued a specific administrative issuance prohibiting retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations.[21] It sets forth protective measures for staff members, interns and United Nations Volunteers under threat of, or experiencing, retaliation for duly reporting misconduct or for cooperating with duly authorized audits or investigations. The protective measures may include measures to safeguard the interests of the complainant pending the completion of the investigation, such as temporary suspension of the implementation of the action reported as retaliatory and temporary reassignment of the complainant.[22] If the Ethics Office finds that there is a credible case of retaliation or threat of retaliation, it will refer the matter in writing to OIOS for investigation and immediately notify the complainant in writing

[17] See Staff Rules and Staff Regulations of the United Nations (ST/SGB/2016/1).
[18] ST/SGB/2016/9.
[19] See http://icsc.un.org/resources/pdfs/general/standardsE.pdf.
[20] ST/SGB/2002/9.
[21] ST/SGB/2005/21.
[22] Ibid., sect. 5.6.

of that referral. All complaints are handled according to specific procedures that ensure confidentiality and prompt and proper attention.

17. Any retaliatory measures by a United Nations staff member against a contractor or his or her employees, agents or representatives, or any other individual dealing with the United Nations, as a result of that person's reporting misconduct by a United Nations staff member will likewise be considered misconduct that, if established, will lead to disciplinary or other appropriate action.

18. The Secretariat is obliged to protect the confidentiality of the individual's identity and all communications related to misconduct that have been made through the channels established in paragraph 16 above to the maximum extent possible.[23]

C. Risk management

19. Enterprise risk management is a comprehensive process designed to identify, assess and respond to risks, including fraudulent acts, that could affect the ability of the Secretariat to effectively achieve its mandates and objectives.

20. While the ultimate responsibility for effective risk and internal control management within the Secretariat resides with the Secretary-General, every manager in the Secretariat is responsible for identifying and mitigating the risks that might affect the operations under his or her responsibility. Systematic fraud risk assessments should be undertaken in accordance with the Secretariat's enterprise risk management and internal control policy and methodology.[24] Such analysis should include known fraud risk factors, potential fraud schemes, control gaps, red flag identification and mapping. Technical advice on the implementation of enterprise risk management is available from the Office of the Under-Secretary-General for Management.

D. Internal control system

21. The United Nations internal control system[25] is composed of regulations, rules, administrative issuances, policies, processes and procedures of the Secretariat, which staff members are obliged to respect, and is designed to provide assurance regarding the achievement of organizational objectives, adequate resource utilization, reliable financial reporting and compliance with relevant regulations, rules and policies, including preventing and detecting fraudulent acts. The system includes, but is not limited to:

(a) The regulations, rules and administrative issuances of the Secretariat, which include:

[23] Ibid., sect. 3. The established internal mechanisms for reporting misconduct are OIOS, the Assistant Secretary-General for Human Resources Management, the head of the department or office concerned or the focal point appointed to receive reports of sexual exploitation and abuse.

[24] The enterprise risk management policy is set out in the report of the Secretary-General on progress towards an accountability system in the United Nations Secretariat (A/66/692), and information on the enterprise risk management methodology is available on iSeek.

[25] See the report of the Secretary-General entitled "Towards an accountability system in the United Nations Secretariat" (A/64/640) and General Assembly resolution 64/259.

(i) The Staff Regulations, setting out the fundamental conditions of service and the basic rights, duties and obligations of the staff members of the United Nations Secretariat,[26] and the Staff Rules,[27] providing further explanation of the Staff Regulations on matters related to staff rights, obligations, duties and conditions of service;

(ii) The Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission;[28]

(iii) The Financial Regulations and Rules of the United Nations and the Supplement thereto,[29] containing the procedures for financial management of the Organization;

(iv) The Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,[30] which govern the cycle of strategic planning, programming, budgeting, monitoring and evaluation of all activities undertaken by the United Nations, irrespective of the source of financing;

(v) Relevant administrative instructions containing further policies and procedures on the implementation of the regulations and rules, including those applicable to fraud and corruption;[31]

(b) Manuals and guidelines that provide information and guidance, including:

(i) The Human Resources Handbook,[32] the United Nations Finance and Budget Manual[33] and the United Nations Procurement Manual,[34] containing information on relevant rules, administrative issuances, forms and other documents;

(ii) Policy memorandums and standard operating procedures, including, but not limited to, those listed in annex II to the Framework;

(c) The systems that assist in effective recruitment and discharge of duties in the Secretariat, including:

(i) The systems for selecting staff members[35] and contracting consultants and individual contractors;[36]

[26] See ST/SGB/2016/9, on the status, basic rights and duties of United Nations staff members.
[27] See Staff Rules and Staff Regulations of the United Nations (ST/SGB/2016/1).
[28] ST/SGB/2002/9.
[29] ST/SGB/2013/4 and ST/SGB/2015/4.
[30] ST/SGB/2016/6.
[31] See the administrative instructions listed in annex I to the Framework.
[32] See http://www.un.org/hr_handbook/English/.
[33] See https://iseek.un.org/webpgdept1745_18.
[34] See https://www.un.org/Depts/ptd/sites/www.un.org.Depts.ptd/files/files/attachment/page/pdf/pm.pdf.
[35] See ST/AI/2010/3 and Amend.1 and 2, on the staff selection system; ST/AI/2016/1, on the staff selection and managed mobility system; ST/SGB/2011/10, on the young professionals programme; ST/AI/2012/2/Rev.1, on the young professionals programme; ST/AI/2001/7/Rev.1, on the Managed Reassignment Programme for staff in the Professional category at the P-2 level recruited through the national competitive examination or the General Service to Professional category examination; ST/AI/2003/1, on special conditions for recruitment or placement of candidates successful in a competitive examination for posts requiring special language skills; and ST/AI/1998/7 and Amend.1, on competitive examinations for recruitment and placement in posts requiring specific language skills in the Professional category.
[36] See ST/AI/2013/4, on consultants and individual contractors.

(ii) The systems for delegation of authority and segregation of duties (covering finance, human resources, procurement and information technology) aimed at strengthening internal controls by ensuring that a single individual does not control all phases of a decision or transaction involving the resources of the Organization;

(d) The internal justice system, which seeks to assist in efforts to enhance accountability and consists of two pillars of dispute settlement mechanisms, informal and formal: the Office of the United Nations Ombudsman and Mediation Services,[37] which is central to the informal system, and the Management Evaluation Unit[38] and the system of administration of justice, which are essential parts of the formal system. The latter comprises two levels of independent judicial review: the United Nations Dispute Tribunal and the United Nations Appeals Tribunal. Relevant legislation includes the statutes and rules of both Tribunals;[39]

(e) The four internal and external oversight bodies that cover the Secretariat are described in section IV, paragraph 8 (e), above. Of these four, OIOS is the main internal body that conducts investigations in the Secretariat. OIOS has established a mechanism to enable allegations to be reported directly to it at https://oios.un.org/page?slug=reporting-wrongdoing. OIOS is typically responsible for investigating serious misconduct, including serious or complex fraudulent acts.[40]

E. Fraud and corruption awareness programme

22. To ensure that the risk of fraud and corruption is effectively mitigated, the Secretariat implements a communications campaign to raise awareness about fraudulent acts and their prevention. The Ethics Office promotes an anti-fraud/anti-corruption culture by fostering an organizational culture of integrity, transparency and accountability, providing confidential ethics advice to all staff, including managers, on appropriate standards of conduct and including fraud and corruption awareness components in its ethics training programmes.

23. In addition, the United Nations intranet site provides information related to the prevention of fraudulent acts, including common or frequently asked questions and answers, hotlines, training materials and relevant documentation such as the Organization's administrative instructions and Secretary-General's bulletins. All staff members are encouraged to visit the intranet site and familiarize themselves with its contents.

24. All staff members are expected to complete the mandatory online anti-fraud training when it is available.

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[37] See ST/SGB/2016/7, on terms of reference for the Office of the United Nations Ombudsman and Mediation Services.

[38] The Management Evaluation Unit is within the Department of Management and evaluates managerial decision-making to ensure that it is in accordance with the relevant regulations, rules and administrative issuances and identifies emerging trends and systemic problems so that management can take swift corrective action.

[39] See General Assembly resolution 62/228; ST/SGB/2010/3, on the organization and terms of reference of the Office of Administration of Justice; and ST/SGB/2010/9, on the organization of the Department of Management (sect. 10).

[40] See General Assembly resolution 59/287.

F. Prevention of conflicts of interest

25. As stated in staff regulation 1.2 (m), a conflict of interest occurs when a staff member's personal interests interfere with the performance of his or her official duties and responsibilities or with the integrity, independence and impartiality required by the staff member's status as an international civil servant. When an actual or possible conflict of interest does arise (see examples set out in sect. III, paras. 6 (o) and (p), above), the conflict shall in the first instance be disclosed by the staff member to his or her head of office, mitigated by the Organization and resolved in favour of the interests of the Organization.

26. Staff regulation 1.2 (n) further establishes that all staff members at the D-1 level and above shall be required to file financial disclosure statements[41] on appointment and at intervals thereafter as prescribed by the Secretary-General, in respect of themselves, their spouses and their dependent children, and to assist the Secretary-General in verifying the accuracy of the information submitted when so requested. The same obligation to file financial disclosure statements is imposed on certain categories of other staff, including those designated by their heads of department/office by a subsequent administrative issuance.[42]

VI. Reporting fraudulent acts

27. Staff rule 1.2 (c)[43] states:

> "Staff members have the duty to report any breach of the Organization's regulations and rules to the officials whose responsibility it is to take appropriate action..."

28. Fraudulent acts constitute a violation of the Staff Regulations and Rules and relevant administrative issuances and, as a result, under staff rule 1.2 (c), any staff member with information regarding possible wrongdoing in this regard that involves United Nations property, assets, personnel or third parties is obliged to report the matter either to the head of office/mission or the responsible officer,[44] the Assistant

[41] The purpose of the United Nations Secretariat's financial disclosure programme, as administered by the Ethics Office, is to protect the integrity and reputation of the Organization by ensuring that potential conflicts of interest arising from the financial holdings, private affiliations or outside activities of staff members can be identified and properly managed.

[42] ST/SGB/2006/6 imposes this duty on staff at the D-1 or L-6 level and above, all staff of the Ethics Office and other staff designated by their heads of department/office (including staff whose principal duties involve procurement or investment of assets and other staff with direct access to confidential procurement or investment information (sect. 2.1 (b), (c) and (d)) and describes how the Organization may proceed against any staff member who fails to comply with the filing of obligations under the disclosure programme.

[43] See Staff Rules and Staff Regulations of the United Nations (ST/SGB/2016/1).

[44] See ST/AI/371 and Amend.1, on revised disciplinary measures and procedures. In the case of peacekeeping missions, in addition to the above, cases can be reported to the commanding officers in the missions or the heads of civilian, police or military components for onward transmission to the head of mission and his or her supporting Conduct and Discipline Team or the conduct and discipline focal point. The focal points on sexual exploitation and abuse are also authorized to receive reports of cases of this nature.

Secretary-General for Human Resources Management[45] or OIOS. OIOS can provide advice on potential fraudulent acts and receive reports in a confidential manner through the dedicated hotline, accessible at https://oios.un.org/page?slug=reporting-wrongdoing.

29. As noted above, the Secretariat has an established protection against retaliation policy applicable to staff members, interns and United Nations Volunteers who allege that they have been subjected to retaliation or the threat of retaliation as a consequence of reporting misconduct or cooperating with a duly authorized audit or investigation.[46] Other United Nations personnel should adhere to the provisions of their respective contracts in this regard.

30. United Nations military experts on mission, including military observers, military advisers and military liaison officers; United Nations police officers; members of formed police units; government-provided personnel; and contingent personnel, information about whom is included in annex III to the Framework, are not considered United Nations personnel. They are subject to the investigation and disciplinary authorities and procedures of the contributing Member State. Nonetheless, any staff member with information regarding any possible misconduct involving this category of non-United Nations personnel is obliged to report the matter to either the head of office/mission or a responsible officer,[47] the Conduct and Discipline Team[48] or OIOS.[49] The United Nations, for its part, is obliged to report, without delay, alleged misconduct, including fraudulent acts, by national contingent members to their respective Governments.

VII. Investigations of allegations involving United Nations staff

31. Staff rule 1.2 (c), "Basic rights and obligations of staff", establishes that:

> "Staff members have the duty to report any breach of the Organization's regulations and rules to the officials whose responsibility it is to take appropriate action and to cooperate with duly authorized audits and investigations. Staff members shall not be retaliated against for complying with these duties."

32. All allegations of misconduct — including fraudulent acts — are reviewed and investigated, as appropriate, by the Secretariat. As stated in the administrative

[45] If a report is made to the Assistant Secretary-General for Human Resources Management with respect to a matter not implicating a staff member of the Office of Human Resources Management, the Assistant Secretary-General will transmit such report to OIOS.

[46] See ST/SGB/2005/21. Protection against retaliation requests are to be filed with the Ethics Office. If the Ethics Office determines a prima facie case of retaliation, it will refer the matter to OIOS for investigation. The policy provides for interim and final retaliation protection measures, and further prohibits retaliation against contractors or other third parties that report misconduct by United Nations staff members (further information about the policy may be found in annex II to the Framework).

[47] See ST/AI/371 and Amend.1, on revised disciplinary measures and procedures.

[48] In the case of peacekeeping missions, in addition to the above, cases can be reported to the commanding officers in the missions or the heads of civilian, police or military components for onward transmission to the head of mission and his or her supporting Conduct and Discipline Team or the conduct and discipline focal point.

[49] See revised draft model memorandum of understanding (A/61/19 (Part III), annex).

instruction on revised disciplinary measures and procedures (ST/AI/371 and Amend.1),[50] heads of office/mission or responsible officers are obliged to undertake investigations where there is reason to believe that a staff member has engaged in possible misconduct for which a disciplinary measure may be imposed.

33. OIOS will typically conduct all investigations considered to be high-risk, complex matters and serious criminal cases, including serious or complex fraudulent acts.[51]

VIII. Actions based on investigations of allegations involving United Nations staff

34. The Secretariat takes appropriate action (disciplinary/administrative and/or referral to national authorities) against staff members on the basis of the results of investigations into alleged misconduct.

35. Article X of the Staff Regulations and Staff Rules, "Disciplinary measures", states, in regulation 10.1 (a), the following: "The Secretary-General may impose disciplinary measures on staff members who engage in misconduct".

36. Staff rule 10.1 (a), "Misconduct", states that: "Failure by a staff member to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant may amount to misconduct and may lead to the institution of a disciplinary process and the imposition of disciplinary measures for misconduct."

37. Financial rule 101.2 of the Financial Regulations and Rules of the United Nations provides that "[a]ll United Nations staff are obligated to comply with the Financial Regulations and Rules and with administrative instructions issued in connection with those Regulations and Rules. Any staff member who contravenes the Financial Regulations and Rules or corresponding administrative instructions may be held personally accountable and financially liable for his or her actions."

38. Possible disciplinary measures range from written censure to dismissal. Other measures may include the financial recovery of losses to the Organization and the

[50] Currently under revision.

[51] See the report of OIOS on strengthening the investigation functions in the United Nations (A/58/708), which describes "category I" and "category II" cases, as classified by OIOS. "Category II" cases are described as being of lower risk to the Organization and include the following: personnel matters, traffic-related inquiries, simple thefts, contract disputes, office management disputes, basic misuse of equipment or staff, basic mismanagement issues, infractions of regulations, rules or administrative issuances and simple entitlement fraud. Such cases can be handled by programme managers. If, however, there is an indication that the case might involve possible illegal activity and the use of trained professional investigators is considered essential, then the case should be handled by OIOS. Where programme managers are entrusted with conducting investigations, the results of their investigations should be reported to OIOS (see General Assembly resolution 59/287). "Category I" cases are classified as high-risk, complex matters and serious criminal cases, including the following: serious or complex fraud, other serious criminal act or activity, abuse of authority or staff, conflict of interest, gross mismanagement, waste of substantial resources, cases involving risk of loss of life to staff or to others, and substantial violation of United Nations regulations, rules or administrative issuances. Such cases should be brought to the attention of, and investigated by, OIOS.

referral of credible allegations of criminal wrongdoing to national authorities, when appropriate.

39. In addition, in General Assembly resolution 62/63, on criminal accountability of United Nations officials and experts on mission, as well as subsequent resolutions on the same topic, the Assembly requested that, where credible allegations reveal that a crime may have been committed by United Nations officials or experts on mission, they be brought by the Secretary-General to the attention of the States against whose nationals such allegations are made. In addition, those States should provide an indication of the status of their efforts to investigate and, as appropriate, prosecute crimes of a serious nature, as well as the types of appropriate assistance States may wish to receive from the Secretariat for the purposes of such investigations and prosecutions.

40. In accordance with article 45 *bis* of the Regulations, Rules and Pension Adjustment System of the United Nations Joint Staff Pension Fund, in cases where a Pension Fund participant is the subject of a criminal conviction by a competent national court for fraud against the United Nations, the Fund may, at the request of a United Nations member organization, remit to the relevant United Nations member organization a portion of the pension benefit payable to the participant.

IX. Investigation of allegations involving other United Nations Secretariat personnel

41. Other United Nations Secretariat personnel are governed by the respective applicable administrative issuances, in particular officials other than Secretariat officials and experts on mission,[52] consultants and individual contractors,[53] interns[54] and United Nations Volunteers under the applicable rules of the United Nations Development Programme.

42. Cases of possible misconduct — including fraudulent acts — involving these categories of personnel should be reported to either the head of office/mission[55]/ responsible official, the Assistant Secretary-General for Human Resources Management[56] or OIOS and should be investigated as appropriate, in accordance with applicable procedures.

43. In the case of officials other than Secretariat officials and experts on mission, their status, basic rights and duties are established in the Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission.[57] The Regulations establish, among other principles, their standards of conduct and to whom they are accountable. Such officials may also be subject to applicable provisions established in their respective contracts.

[52] Experts on mission include, e.g., United Nations police officers, members of formed police units, corrections officers and military observers; see Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission (ST/SGB/2002/9).

[53] See ST/AI/2013/4, on consultants and individual contractors.

[54] See ST/AI/2014/1, on the United Nations internship programme.

[55] Cases involving missions can also be reported to the Conduct and Discipline Team.

[56] If a report is made to the Assistant Secretary-General for Human Resources Management with respect to a matter not implicating a staff member of the Office of Human Resources Management, the Assistant Secretary-General will transmit such report to OIOS.

[57] ST/SGB/2002/9.

44. In addition, the obligations described in section VIII, paragraph 39, above in relation to General Assembly resolution 62/63 apply to United Nations experts on mission.

45. Special representatives, envoys and other special high-level positions may be contracted by the Organization on short-term appointments or other types of contracts[58] and on a "when actually employed" basis. In the case of short-term appointments, the oath of office shall be attached to the letter of appointment for signature by the holder. The oath of office states that, as a staff member, he or she is subject to the Staff Regulations and Rules of the United Nations during the days of his or her service, with all the rights, obligations and accountability measures that that entails. In the case of other types of contracts, the conditions of service are stated in paragraph 46 below.

46. Other personnel can be contracted with special service agreements, as well as on a "when actually employed" basis. Their conditions of service are set out in the contract document and the provisions of the administrative instruction on consultants and individual contractors.[59] In addition, if the individual concerned also has the status of expert on mission, he or she will also be subject to the Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission.

47. Finally, the provisions of the Secretary-General's bulletin governing the use of "when actually employed" contracts for special representatives, envoys and other special high-level positions[60] apply to short-term appointments or other types of contracts as applicable.

48. With respect to consultants and individual contractors, their duties, obligations and systems of sanctions are defined in the administrative instruction governing the contracting of consultants and individual contractors in the United Nations Secretariat[61] and in the general conditions of contracts for the services of consultants and individual contractors that apply to this category of personnel and that are incorporated into their individual contracts.

49. In the case of gratis personnel,[62] the standards of conduct and accountability measures to which they are subject are established in sections 11 and 12 of the administrative instruction governing their relationship with the Secretariat.[63]

50. In the case of participants in advisory meetings, their terms and conditions are set out in section 2 of the administrative instruction governing the relationship of the Secretariat with this type of other United Nations personnel.[64]

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[58] Contract for the services of a consultant or individual contractor.

[59] ST/AI/2013/4.

[60] ST/SGB/283.

[61] ST/AI/2013/4.

[62] "Gratis personnel" refers to personnel who are provided to the United Nations by a Government or other entity responsible for the remuneration of the services of such personnel and who do not serve under any other established regime such as that applicable to interns, associate experts, personnel provided on a non-reimbursable loan under the provisions of ST/AI/231/Rev.1 and personnel provided to the United Nations Special Commission under the regime reported by the Secretary-General to the Security Council in document S/22508 of 18 April 1991 (see ST/AI/1999/6).

[63] ST/AI/1999/6.

51. In the case of United Nations Volunteers, the basic terms of their conditions of service, as well as their duties and obligations, including those related to misconduct and disciplinary procedures, are established in the document entitled "Conditions of Service for International United Nations Volunteers" and the memorandum of understanding between the Department of Peacekeeping Operations and the United Nations Volunteers.

52. In the case of interns, their responsibilities, obligations and systems of sanctions are established in the administrative instruction establishing the conditions and procedures for the selection and engagement of interns at the United Nations,[65] as well as in the internship agreement governing their contractual relationship with the United Nations.

53. All of these categories of other United Nations Secretariat personnel are required to cooperate fully with OIOS or other mandated investigations.

X. Third parties (including vendors, non-State donors and implementing partners)

54. The Secretariat recognizes that, generally, to legally bind a third party to comply with certain obligations, such obligations need to be included in a contractually binding document between the United Nations and that third party. In this connection, in the case of vendors, the United Nations General Conditions of Contract, which are to be included as part of all procurement contracts for goods and/or services entered into by the Secretariat, contain provisions intended to deter and address fraudulent acts. For example, the "Observance of the Law" clause requires contractors to comply with all relevant laws regarding their performance of the contract, and includes an express provision requiring contractors to maintain compliance with all obligations relating to their registration as a qualified vendor of goods or services to the United Nations, as set forth in the United Nations vendor registration procedures; the "Officials not to Benefit" clause requires contractors to warrant that they have not, and shall not, offer any United Nations representative, official, employee or agent a benefit related to the contract or any other contract with the United Nations or the award of such contracts or for any other purpose intended to gain an advantage for the contractor; the "Audits and Investigations" clause includes an obligation on the part of contractors to cooperate with investigations/audits; and the "Responsibility for Employees" clause includes a requirement that contractors' personnel respect local laws and conform to a high standard of moral and ethical conduct.

55. The United Nations awards contracts to vendors registered with the Secretariat. Vendors seeking to register with the Secretariat must, as part of the vendor registration process, declare that they meet certain prerequisites. In addition, vendors are informed that non-adherence to the principles set forth in the United Nations Supplier Code of Conduct, which, inter alia, describes the Organization's anti-corruption policies, will be a factor in considering their eligibility to be registered as a United Nations supplier or to do business with the United Nations.

[64] ST/AI/2013/5.
[65] ST/AI/2014/1.

56. Chapter 4 of the United Nations Procurement Manual, "Ethical Standards in Procurement", describes the ethical standards and responsibilities expected in United Nations procurement and includes information regarding corrupt, fraudulent and unethical practices (chap. 4.10).

57. Chapter 7 of the United Nations Procurement Manual, "Vendor Registration and Management", describes the Vendor Review Committee, which is an internal review body that reviews and renders advice to the Assistant Secretary-General for Central Support Services on vendor registration status, including the suspension or removal of vendors from the "Register of Vendors". Upon receipt of recommendations from the Vendor Review Committee, the Assistant Secretary-General for Central Support Services decides on any changes to a vendor's registration status, including suspension or removal from the "Register of Vendors". Vendors are notified of such a decision and are informed that they may request its review.

58. In the case of non-State donors and implementing partners, the Secretariat's departments and offices should ensure that adequate due diligence is carried out prior to engaging in a contractual relationship with them. They are expected to use resources efficiently and for the intended purpose, and to refrain from, prevent and mitigate all possible fraudulent acts.

59. Non-State donors[66] and implementing partners must ensure that proper procedures are in place to address incidents of fraudulent acts. Non-State donors and implementing partners are also expected to disclose to the Organization any potential conflict of interest, and also to disclose if any official or professional under contract with the United Nations may have an interest in or a financial tie to the non-State donor organization or implementing partner's business.

60. All agreements with implementing partners should contain appropriate anti-fraud and corruption clauses and clauses stating that they are subject to regular monitoring activities, verifications and external (including forensic) audits for their use of United Nations funds and sanctions in the case of proven allegations of fraud.

61. Examples of fraudulent acts by vendors, non-State donors and implementing partners may include: the forging of documents; making false statements to obtain a financial or other benefit to which the entity is not entitled; offering something of value to improperly influence a procurement process; "collusion" or other anti-competitive scheme between suppliers during a tender process to obtain undue benefits; deliberate substandard compliance with contractual terms; diversion or misappropriation of funds; purported delivery of diverted goods; billing twice or multiple times for the same items or services; falsifying internal records that are used to support claims; failing to report known overpayments and credit balances by or to the Organization, "extortion" or "coercion" (the act of attempting to influence the process of procuring goods, services or works, or executing contracts by means of threats of injury to person, property or reputation); and so forth.

[66] The term "non-State donors" refers to individuals, trusts and foundations, and companies.

XI. Reporting to Member States

62. The annex to the Financial Regulations and Rules of the United Nations (ST/SGB/2013/4), entitled "Additional terms of reference governing the audit of the United Nations", entrusts to the Board of Auditors the responsibility of reporting to the General Assembly all cases of fraud or presumptive fraud in the context of its reports to the intergovernmental bodies.

63. OIOS also submits annual reports to the General Assembly on its activities in peacekeeping and regular budget areas, with references to specific investigations of possible misconduct, including fraudulent acts.

64. In addition, in accordance with General Assembly resolution 62/63, on criminal accountability of United Nations officials and experts on mission, and subsequent resolutions on the same topic, the Secretary-General reports to the Assembly on an annual basis the number and nature of cases involving credible allegations of criminal conduct against United Nations officials and experts on mission, which have been referred to the States of nationality. In accordance with Assembly resolution 70/114, the Secretary-General's reports also include information on the United Nations entity involved; the type of crime and summary of allegations; and the status of any investigation, prosecutorial and/or disciplinary action taken by national authorities.

65. Finally, cases of misconduct and/or criminal behaviour involving Secretariat staff members, and the disciplinary consequences thereof, are made public by the Secretariat on a yearly basis in accordance with General Assembly resolution 59/287, in which the Assembly requested the Secretary-General to ensure that all staff of the Organization are informed of the most common examples of misconduct and/or criminal behaviour and their disciplinary consequences, including any legal action, with due regard for the protection of the privacy of the staff member(s) concerned.

Annex I

Relevant sections of United Nations official documentation related to fraudulent acts

A. The Charter of the United Nations

1. The Charter of the United Nations is the foundational treaty of the Organization. It establishes, inter alia, that in the performance of their duties, "the Secretary-General and the staff shall not seek or receive instructions from any government or from any other authority external to the Organization", and also states that they shall "refrain from any action which might reflect on their position as international officials responsible only to the Organization" (Article 100). Furthermore, the Charter states that the "paramount consideration in the employment of the staff and in the determination of the conditions of service shall be the necessity of securing the highest standards of efficiency, competence and integrity" (Article 101).

B. Oath of office

2. Every United Nations staff member is called upon by the Charter of the United Nations to uphold the highest levels of efficiency, competence and integrity. This commitment is reflected in the United Nations oath of office, which every staff member must take when he or she begins his or her career in the Organization and which reads as follows:

> "I solemnly declare and promise to exercise in all loyalty, discretion and conscience the functions entrusted to me as an international civil servant of the United Nations, to discharge these functions and regulate my conduct with the interests of the United Nations only in view, and not to seek or accept instructions in regard to the performance of my duties from any Government or other source external to the Organization.
>
> "I also solemnly declare and promise to respect the obligations incumbent upon me as set out in the Staff Regulations and Rules."

C. Outside activities

3. Staff regulation 1.2 (o) establishes that staff members "shall not engage in any outside occupation or employment, whether remunerated or not, without the approval of the Secretary-General". Staff rule 1.2 (s) to (v) further establishes policies with regard to which outside activities may be performed by a staff member and under what circumstances. Further elaboration on the internal procedures to follow in regard to these provisions may be found in the administrative instruction on outside activities (ST/AI/2000/13).

D. Gifts and hospitality

4. Staff regulation 1.2 (j) and (k) establishes that staff members shall not accept any honour, decoration, favour, gift or remuneration from any Government, except in very limited circumstances under which a staff member may receive these on behalf of the Organization. Staff regulation 1.2 (l) establishes that staff members shall not accept any honour, decoration, favour, gift or remuneration from any non-governmental source without the prior authorization of the Secretary-General. The administrative instruction on reporting, retaining and disposing of honours, decorations, favours, gifts or remuneration from governmental and non-governmental sources (ST/AI/2010/1) provides further elaboration on the processes to follow. Different provisions apply to staff members involved in the procurement process (see sect. 4.8 of the United Nations Procurement Manual for guidance).

E. Use of the United Nations emblem

5. The use of the United Nations emblem and name, including any abbreviation thereof, is reserved for the official purposes of the United Nations, in accordance with General Assembly resolution 92 (I) of 7 December 1946. That resolution expressly prohibits the use of the United Nations name and emblem in any other way without the express authorization of the Secretary-General, and recommends that Member States take the measures necessary to prevent the use of the United Nations emblem and name without the authorization of the Secretary-General. Article 6 *ter* of the Paris Convention for the Protection of Industrial Property (the "Convention"), revised in Stockholm in 1967, provides trademark protection in respect of the emblems and names of "international organizations" and requires States parties to the Convention "to prohibit by appropriate measures the use, without authorization by the competent authorities", of the emblems and names of international organizations. Pursuant to resolution 92 (I), some Member States have promulgated legislation protecting the United Nations name and emblem, including the United Kingdom of Great Britain and Northern Ireland and the United States of America. If any entity other than the United Nations, its funds and programmes and other subsidiary organs wishes to use the United Nations emblem and name, it is required to seek prior authorization from the Office of Legal Affairs.

F. Use of property and assets

6. Staff regulation 1.2 (q) establishes that United Nations assets and property shall be used only for official purposes and with reasonable care. Moreover, financial rule 106.7 (a) and (b) authorizes the Under-Secretary-General for Management to request any staff member to reimburse the United Nations, either partially or in full, for the loss of assets, including cash, receivables, property, plant and equipment, inventories and intangible assets, if the staff member is responsible for such loss.

7. Further elaboration on the internal procedures related to property and assets of the Organization may be found in the administrative instructions on the management of property (ST/AI/2015/4) and on the control of United Nations property covered by personal property receipts (ST/AI/97/Rev.2).

G. Financial responsibility of staff members for gross negligence

8. Staff rule 1.7, "Financial responsibility", requests staff members to "exercise reasonable care in any matter affecting the financial interests of the Organization, its physical and human resources, property and assets". In addition, staff rule 10.1 (b), "Misconduct", establishes that where the staff member's failure to comply with his or her obligations or to observe the standards of conduct expected of an international civil servant is determined by the Secretary-General to constitute misconduct, such staff member may be required to reimburse the Organization, in full or in part, for any financial loss suffered as a result of the staff member's actions, if such actions are determined to be wilful, reckless or grossly negligent. Under financial rule 101.2, "Responsibility and accountability", any staff member "who contravenes the Financial Regulations and Rules or corresponding administrative instructions may be held personally accountable and financially liable for his or her actions".

H. Relevant provisions of the United Nations General Conditions of Contract

9. The United Nations General Conditions of Contract, which are to be included as part of all procurement contracts for goods and/or services entered into by the Secretariat, contain provisions intended to deter fraud, as follows:

(a) The "Observance of the Law" clause requires contractors to comply with all relevant laws regarding their performance of the contract, and includes an express provision requiring contractors to maintain compliance with all obligations relating to their registration as a qualified vendor of goods or services to the United Nations, as set forth in the United Nations vendor registration procedures;

(b) The "Officials not to Benefit" clause requires contractors to warrant that they have not, and shall not, offer any United Nations representative, official, employee or agent a benefit related to the contract or any other contract with the United Nations or the award of such contracts or for any other purpose intended to gain an advantage for the contractor;

(c) The "Audits and Investigations" clause includes an obligation on the part of contractors to cooperate with investigations/audits;

(d) The "Responsibility for Employees" clause includes a requirement that contractors' personnel respect local laws and conform to a high standard of moral and ethical conduct.

I. Post-employment restrictions

10. The Secretary-General's bulletin on post-employment restrictions (ST/SGB/2006/15) establishes the following restrictions on the post-employment activities of staff members involved in procurement and the sanctions for violations of those restrictions:

(a) For a period of one year following separation from service, former staff members may not seek or accept employment with, or accept any form of

compensation or financial benefit from, any vendor which conducts or seeks to conduct business with the United Nations and with whom such staff members have been personally involved in the procurement process during the last three years of service with the Organization;

(b) For a period of two years following separation from service, staff members may not knowingly communicate with, or appear before, any staff member or unit of the Organization on behalf of any third party on any matters that were under their official responsibility relating to the procurement process during the last three years of their service with the Organization;

(c) While in service, staff members may not solicit or accept, directly or indirectly, any promise or offer of future employment from any vendor which conducts, or seeks to conduct, business with the Organization and with whom such staff members have been personally involved in the procurement process during the previous three years of service with the Organization.

J. Entities conducting investigations in the United Nations Secretariat

11. The Office of Internal Oversight Services (OIOS) was established to assist the Secretary-General in fulfilling his internal oversight responsibilities, in particular with regard to investigation, inspection and evaluation, monitoring and internal audit.[a] It is the primary office charged with investigating high-risk, complex matters and serious criminal cases — including complex fraud and corruption cases — which it has classified as "category I" cases. In respect of cases considered to be of lower risk to the Organization — classified by OIOS as "category II" cases[b] — a number of entities in the Secretariat may conduct investigations and/or administrative inquiries, as described below:

(a) Heads of department/office/mission and programme managers: heads of department or responsible officers shall undertake investigations where there is reason to believe that a staff member has engaged in unsatisfactory conduct for which a disciplinary measure may be imposed;[c]

(b) Department of Safety and Security: the investigative capability of the Department of Safety and Security rests within the special investigation units at, for example, Headquarters, offices away from Headquarters and regional commissions, which also investigate category II cases;

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[a] See General Assembly resolution 48/218 B.

[b] See the report of OIOS on strengthening the investigation functions in the United Nations (A/58/708), which describes "category I" and "category II" cases, as classified by OIOS. "Category II" cases are described as being of lower risk to the Organization and include the following: personnel matters, traffic-related inquiries, simple thefts, contract disputes, office management disputes, basic misuse of equipment or staff, basic mismanagement issues, infractions of regulations, rules or administrative issuances and simple entitlement fraud. "Category I" cases are classified as high-risk, complex matters and serious criminal cases, including the following: serious or complex fraud, other serious criminal act or activity, abuse of authority or staff, conflict of interest, gross mismanagement, waste of substantial resources, cases involving risk of loss of life to staff or to others, substantial violation of United Nations regulations, rules or administrative issuances, and complex proactive investigations aimed at studying and reducing risk to life and/or United Nations property.

[c] See ST/AI/371 and Amend.1, on revised disciplinary measures and procedures. See also General Assembly resolution 59/287, para. 7.

(c) Department of Peacekeeping Operations and Department of Field Support:[d]

(i) Panels convened by heads of mission: heads of mission can undertake investigations where there is reason to believe that a staff member has engaged in unsatisfactory conduct for which a disciplinary measure may be imposed;[e]

(ii) Special investigation units of the security sections of field missions are mandated to investigate all category II cases — and other, similar allegations — occurring in the missions or referred to missions by OIOS for investigation. Field mission special investigation units can investigate allegations against all personnel of a mission, but they conduct predominantly investigations involving civilian personnel, i.e., staff members, United Nations Volunteers, consultants, independent contractors and employees of United Nations contractors.

K. Other review mechanism

12. In addition, the Ethics Office conducts "preliminary reviews" of retaliation complaints to ascertain whether a prima facie case of retaliation exists. Such a "preliminary review" is not considered to be an investigation. However, if the Ethics Office finds a prima facie case of retaliation, it then refers the matter to OIOS for a complete investigation.[f]

[d] This section does not include areas of the Organization that cover military and police serving in peacekeeping operations and special political missions, such as: the United Nations military police (force provost marshal), who usually conduct investigations of possible misconduct by military personnel (members of contingents, staff officers and United Nations military observers) in instances where Member States do not exercise their primary jurisdiction to conduct such investigations or in support of Member State investigations or the United Nations police, who may investigate breaches of conduct and allegations involving United Nations police personnel (formed police units and individually deployed United Nations police personnel). Finally, field mission special investigation units can investigate allegations against all personnel of a mission, but they predominantly conduct investigations involving civilian personnel.

[e] See ST/AI/371 and Amend.1, on revised disciplinary measures and procedures. See also General Assembly resolution 59/287, para. 7.

[f] See ST/SGB/2005/21, on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations.

Annex II

List of important treaties, instruments, regulations, rules, administrative issuances, policies and manuals governing fraudulent acts in the United Nations

A. Charter of the United Nations

B. United Nations Convention against Corruption, adopted by General Assembly resolution 58/4 of 31 October 2003

C. General Assembly resolutions

1. Resolution 64/259 — Towards an accountability system in the United Nations Secretariat
2. Resolution 62/63 — Criminal accountability of United Nations officials and experts on mission
3. Resolution 62/228 — Administration of justice at the United Nations
4. Resolution 59/287 — Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations
5. Resolution 48/218 B — Review of the efficiency of the administrative and financial functioning of the United Nations
6. Resolution 92 (I) — Official seal and emblem of the United Nations

D. Secretary-General's bulletins

7. ST/SGB/2016/9 — Status, basic rights and duties of United Nations staff members
8. ST/SGB/2016/7 — Terms of reference for the Office of the United Nations Ombudsman and Mediation Services
9. ST/SGB/2016/6 — Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation
10. ST/SGB/2016/5 — Staff Regulations
11. ST/SGB/2016/1 — Staff Rules and Staff Regulations of the United Nations
12. ST/SGB/2015/4 — Supplement to the Financial Regulations and Rules of the United Nations
13. ST/SGB/2015/1 — Delegation of authority in the administration of the Staff Regulations and Staff Rules
14. ST/SGB/2013/4 — Financial Regulations and Rules of the United Nations
15. ST/SGB/2011/10 — Young professionals programme
16. ST/SGB/2010/9 — Organization of the Department of Management

17. ST/SGB/2010/3 — Organization and terms of reference of the Office of Administration of Justice
18. ST/SGB/2008/5 — Prohibition of discrimination, harassment, including sexual harassment, and abuse of authority
19. ST/SGB/2006/15 — Post-employment restrictions
20. ST/SGB/2006/6 — Financial disclosure and declaration of interest statements
21. ST/SGB/2006/5 — Acceptance of pro bono goods and services
22. ST/SGB/2005/22 — Ethics Office — establishment and terms of reference
23. ST/SGB/2005/21 — Protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations
24. ST/SGB/2005/20 — Prevention of workplace harassment, sexual harassment and abuse of authority
25. ST/SGB/2005/7 — Designation of staff members performing significant functions in the management of financial, human and physical resources
26. ST/SGB/2004/15 — Use of information and communication technology resources and data
27. ST/SGB/2003/13 — Special measures for protection from sexual exploitation and sexual abuse
28. ST/SGB/2002/9 — Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission
29. ST/SGB/283 — Use of "when actually employed" contracts for special representatives, envoys and other special high-level positions
30. ST/SGB/188 — Establishment and management of trust funds
31. ST/SGB/177 — Policies for obtaining the services of individuals on behalf of the Organization
32. ST/SGB/132 — United Nations Flag Code and Regulations

E. Administrative instructions

33. ST/AI/2016/1 — Staff selection and managed mobility system
34. ST/AI/2015/4 — Management of property
35. ST/AI/2014/1 — United Nations internship programme
36. ST/AI/2013/5 — Participants in advisory meetings
37. ST/AI/2013/4 — Consultants and individual contractors
38. ST/AI/2012/2/Rev.1 — Young professionals programme
39. ST/AI/2010/3/Amend.2 — Staff selection system
40. ST/AI/2010/3/Amend.1 — Staff selection system
41. ST/AI/2010/3 — Staff selection system

42. ST/AI/2010/1 — Reporting, retaining and disposing of honours, decorations, favours, gifts or remuneration from governmental and non-governmental sources

43. ST/AI/2006/1 — Policy on the provision and use of official cars

44. ST/AI/2004/3 — Financial responsibility of staff members for gross negligence

45. ST/AI/2004/1 — Delegation of authority under the Financial Regulations and Rules of the United Nations

46. ST/AI/2003/1 — Special conditions for recruitment or placement of candidates successful in a competitive examination for posts requiring special language skills

47. ST/AI/2002/8/Amend.1 — Official hospitality

48. ST/AI/2002/8 — Official hospitality

49. ST/AI/2001/7/Rev.1 and 2 — Managed Reassignment Programme for staff in the Professional category at the P-2 level recruited through the national competitive examination, the General Service to Professional category examination or the Young Professionals Programme

50. ST/AI/2000/13 — Outside activities

51. ST/AI/2000/12 — Private legal obligations of staff members

52. ST/AI/1999/6 — Gratis personnel

53. ST/AI/1999/1/Amend.1 — Delegation of authority in the administration of the Staff Rules

54. ST/AI/1999/1 — Delegation of authority in the administration of the Staff Rules

55. ST/AI/1998/7/Amend.1 — Competitive examinations for recruitment or placement in posts requiring specific language skills in the Professional category

56. ST/AI/1998/7 — Competitive examinations for recruitment and placement in posts requiring specific language skills in the Professional category

57. ST/AI/397 — Reporting of inappropriate use of United Nations resources and proposals for improvement of programme delivery

58. ST/AI/371/Amend.1 — Revised disciplinary measures and procedures

59. ST/AI/371 — Revised disciplinary measures and procedures

60. ST/AI/327 — Institutional or corporate contractors

61. ST/AI/286 — Programme support accounts

62. ST/AI/285 — Technical cooperation trust funds

63. ST/AI/284 — General trust funds

64. ST/AI/234/Rev.1/Amend.2 — Administration of the Staff Regulations and Staff Rules

65. ST/AI/234/Rev.1/Amend.1 — Administration of Staff Regulations and Staff Rules

66. ST/AI/234/Rev.1 — Administration of the Staff Regulations and Staff Rules

67. ST/AI/231/Rev.1 — Non-reimbursable loans of personnel services from sources external to the United Nations common system

68. ST/AI/189/Add.21/Amend.1 — Use of the United Nations emblem on documents and publications

69. ST/AI/189/Add.21 — Use of the United Nations emblem on documents and publications

70. ST/AI/97/Rev.2 Control of United Nations property covered by personal property receipts

F. United Nations manuals

71. United Nations Finance and Budget Manual — https://iseek-newyork.un.org/sites/iseek.un.org/files/iseek/LibraryDocuments/1940-20130214153226559460 4.pdf

72. Human Resources Handbook — http://www.un.org/hr_handbook/English/

73. United Nations Procurement Manual — https://www.un.org/Depts/ptd/sites/www.un.org.Depts.ptd/files/files/attachment/page/pdf/pm.pdf

74. Office of Internal Oversight Services Investigations Manual — https://oios.un.org/resources/2015/01/OIOS_ID_Manual2015.pdf

G. United Nations Secretariat reports

75. A/71/186 — Practice of the Secretary-General in disciplinary matters and cases of possible criminal behaviour, 1 July 2015 to 30 June 2016

76. A/71/167 — Criminal accountability of United Nations officials and experts on mission

77. A/66/692 — Progress towards an accountability system in the United Nations Secretariat

78. A/64/640 — Towards an accountability system in the United Nations Secretariat

79. A/58/708 — Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations

H. Other relevant documentation

80. International Civil Service Commission Standards of Conduct for the International Civil Service — http://icsc.un.org/resources/pdfs/general/standardsE.pdf

81. Regulations, Rules and Pen_ion Adjustment System of the United Nations Joint Staff Pension Fund — http://www.unjspf.org/UNJSPF_Web/pdf/RegRul/RegulationsRulesPAS_2015.pdf

82. Conditions of Service for International United Nations Volunteers — http://www.unv.org/fileadmin/docs/conditions_of_service/International_UN_Volunteer_Conditions_of_Service_2015.pdf

83. Inter-Organization Agreement concerning Transfer, Secondment or Loan of Staff among the Organizations applying the United Nations Common System of Salaries and Allowances — http://sas.undp.org/documents/IOMA.pdf

I. Field Finance Procedure Guidelines

84. Office for the Coordination of Humanitarian Affairs policy instruction 2015/01: Country-based Pooled Funds — https://docs.unocha.org/sites/dms/Documents/Policy%20Instruction%20on%20OCHA%20CBPFs.pdf

85. Office for the Coordination of Humanitarian Affairs Operational Handbook for Country-based Pooled Funds — https://docs.unocha.org/sites/dms/Documents/OperationalHandbook.pdf

Annex III

Categories of non-United Nations personnel not covered by the Framework

A. United Nations military experts on mission

1. United Nations military experts on mission, including military observers, military advisers and military liaison officers, are recruited as individuals through their Member State, which retains disciplinary authority over them. Their duties and obligations are generally defined by a signed undertaking with the United Nations.[a] In addition, they are subject to specific United Nations administrative procedures.[b] Military experts on mission are accorded the status of "expert on mission" in accordance with the Convention on the Privileges and Immunities of the United Nations.

2. United Nations investigations are conducted by the Office of Internal Oversight Services (OIOS) where instances of serious misconduct arise. Although United Nations military experts on mission are under the disciplinary authority and procedures of the sending State, their signed undertaking outlines the obligation to cooperate fully and actively with an OIOS investigation.

B. United Nations police officers

3. United Nations police officers are recruited as individuals through their Member State, which retains disciplinary authority over them. Their duties and obligations are generally defined by a signed undertaking with the United Nations.[c] In addition, they are subject to specific United Nations administrative procedures.[d] United Nations police officers are accorded the status of "expert on mission" in accordance with the Convention on the Privileges and Immunities of the United Nations.

4. United Nations investigations are conducted by OIOS where instances of serious misconduct arise. Although United Nations police officers are under the disciplinary authority and procedures of the sending State, their signed undertaking includes the obligation to cooperate fully and actively with an OIOS investigation.

C. Government-provided personnel

5. Government-provided personnel are experts nominated by their national Government for service with United Nations peacekeeping and special political missions. They are recruited as individuals through their Member State, which retains disciplinary authority over them. Their duties and obligations are generally

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[a] See model undertaking and declaration to be signed by United Nations military experts on mission.

[b] See Manual for the Selection, Deployment, Rotation, Extension, Transfer and Repatriation of United Nations Military Experts on Mission in United Nations Peacekeeping Operations.

[c] See model undertaking and declaration to be signed by United Nations civilian police officers/corrections officers.

[d] See Guidelines for United Nations Police Officers on Assignment with Peacekeeping Operations.

defined by a signed undertaking with the United Nations. In addition, they are subject to specific United Nations administrative procedures.[e] Government-provided personnel are accorded the status of "expert on mission" in accordance with the Convention on the Privileges and Immunities of the United Nations.

6. United Nations investigations are conducted by OIOS where instances of serious misconduct arise. Although government-provided personnel are under the disciplinary authority and procedures of the sending State, their signed undertaking includes the obligation to cooperate fully and actively with an OIOS investigation.

D. Formed police units

7. Formed police units are contributed by Member States ("police-contributing countries") at the request of the Secretary-General. Their duties and obligations are set out in a memorandum of understanding between the United Nations and the police-contributing country concerned and in an undertaking with the United Nations signed by the individual formed police unit members. In particular, they are governed by the Department of Peacekeeping Operations Guidelines for Formed Police Units on Assignment with Peace Operations, as well as other administrative rules, regulations, standard operating procedures, policies and directives as issued by the United Nations.

8. United Nations investigations are conducted by OIOS where instances of serious misconduct arise. Although formed police units are under the disciplinary authority and procedures of the police-contributing country, their signed undertaking includes the obligation to cooperate fully and actively with an OIOS investigation.

E. Contingent personnel

9. "Contingent personnel" refers to members of national military contingents contributed by Member States ("troop-contributing countries") at the request of the Secretary-General to serve in United Nations peacekeeping operations. Their duties and obligations are set out in the memorandum of understanding between the United Nations and the troop-contributing country concerned.[f] In particular, they are governed by the Department of Peacekeeping Operations Generic Guidelines for Troop-Contributing Countries Deploying Military Units to the United Nations Peacekeeping Missions and the United Nations standards of conduct entitled "We are United Nations Peacekeepers", as well as other administrative rules, regulations, standard operating procedures, policies and directives as issued by the United Nations.

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[e] See Guidelines for Non-Uniformed Civilian Government-Provided Personnel on Assignment with United Nations Peacekeeping and Special Political Missions; and Guidelines for Government-Provided Corrections Personnel on Assignment with United Nations Peacekeeping and Special Political Missions.

[f] See revised draft model memorandum of understanding as set out in the annex to the report of the Special Committee on Peacekeeping Operations and its Working Group on the 2007 resumed session (A/61/19 (Part III)).

10. Under the memorandum of understanding with a troop-contributing country, the troop-contributing country has the primary responsibility to investigate acts of misconduct by members of national contingents, and the authority of OIOS to investigate is limited accordingly. Members of national contingents are subject to the troop-contributing country's exclusive jurisdiction in respect of any disciplinary action and crimes or offences committed by them while they are assigned to a United Nations peacekeeping operation.